MANIPUR GAZETTE

E X T R A O R D I N A R Y
PUBLISHED BY AUTHORITY

No. 107 **Imphal, Thursday, September 4, 2025** **(Bhadra 13, 1947)**

GOVERNMENT OF MANIPUR
DEPARTMENT OF FINANCE
(Finance Expenditure)

N O T I F I C A T I O N
Imphal, the 04th September, 2025

No. FX-8/7/2025-e-FD: The Government of Manipur hereby notifies the Structure of Cost Card of Indian Made Foreign Liquor (IMFL) to determine Maximum Retail Price (MRP) as below:

I. BONDED WAREHOUSE

SN	Parameters (Per Case)
1	Ex-Distillery Price (EDP)
2	CST @ 2% on EDP
3	Insurance 1% on Ex-Distillery Price (EDP)
4	Export Fee (As applicable, if charged in the State of origin)
5	Import Fee (as applicable)
6	Transportation Cost @ Rs. 100/-
7	Administrative & Handling Cost @ Rs. 5/-
8	Bonder's Margin @ 5% on EDP
Total =1+2+3+4+5+6+7+8 = Ex-Bond Price (EBP)	

EBP to be rounded off to next higher 10's value.

II. WHOLESALE WAREHOUSE

SN	Parameters (Per Case)
1	Ex-Bond Price (EBP)
2	Insurance 1% on EBP
3	Excise duty, as applicable
4	Tax (VAT)*
5	Transportation Cost @ Rs. 40/-
6	Administrative & Handling Cost @ Rs. 5/-
7	Wholesaler's Margin @ 10% on EDP
Total =1+2+3+4+5+6+7 = Ex-Wholesale Price (EWP)	

EWP to be rounded off to next higher 10's value.

* Tax = MRP x(VAT%)/(100+VAT%)

III. RETAIL VEND

SN	Parameters (Per Case)
1	Ex-Wholesale Price (EWP)
2	Transportation Cost @ Rs. 10/-
3	Administrative & Handling Cost @ Rs. 5/-
4	Retailer’s Margin @ 15% on EDP
	MRP per Case = 1+2+3+4
	MRP per bottle = MRP per case/no. of bottles

NB: MRP per case/bottle to be rounded off to next higher 10's value.

Further, it is also notified that:

i. Value Added Tax (VAT) included in the Maximum Retail Price (MRP) shall be deducted at the time the stock is lifted by the Wholesaler from the Bonded Warehouse. For hotels and restaurants, where sale is made in glasses from the sold bottle, additional VAT shall be collected as per mechanism formulated by Taxation Department. Further, integration of the VAT portal and the portal developed for liquor sale shall be taken up.

ii. The first review of the Structure of Cost Card shall be taken up within 6 months of implementation of sale of IMFL in the State, and annually after that.

TOIJAM CHINGTHANGKHOMBA MEETEI,
Under Secretary, Finance,
Government of Manipur.

Printed at and Published by the Directorate of Printing & Stationery, Government of Manipur.

Digitally signed by
Thingbaijam Binodkumar Singh
Date: 04-09-2025 16:47:52